DECLARATION FOR PATENT APPLICATION WITH POWER OF ATTORNEY

As below named inventor. I hereby declare that my residence, post office address and citizenship are as stated below

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next to my name; I believe that I am the original, first and sole inventor (if only one name is listed below) or an original. first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the CUSHION FABRIC invention entitled the specification of which (check one) \Box is attached hereto: \Box was filed on as Application Serial No. and was amended on (or amended through, if applicable). Thereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a). I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed. Prior Foreign Application(s) Priority Claimed П (Number) (Country) (Day/Month/Year Filed) Yes No Ω Yes (Number) (Country) (Day/Month/Year Filed) No

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations §1.55(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.) (Filing Date) (Status-Patented, Pending or Abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY

I (we) hereby appoint Charles E. Baxley, USPTO Reg. No. 20,149, whose Post Office address is: Hart, Baxley, Daniels & Holton, 59 John Street, Fifth Floor, New York, New York 10038, Tel: (212) 791-7200, Fax: (212) 791-7275. as my (our) attorney with full powers of substitution and revocation, to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

Full name of First or Sole Inventor Jack LEE	Citizenship TAIWANESE
Residence Address - Street F 1, NO. 569, YUNG TSUEN DUNG 1st	Post Office Address - Street
City (Zip) NA-TWEN DIST., TAICHUNG CITY	City (Zip) NA-TWEN DIST., TAICHUNG CITY
State or Country TATWAN	State or Country TAIWAN
Date 29 AUGUST 2003	Signature

Se second page for additional joint inventors.